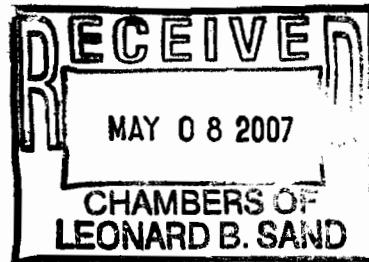


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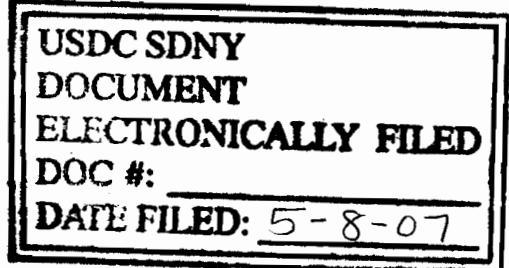
WRITER'S DIRECT DIAL: (212) 447-4620
E-MAIL: Bfriedman@rubinfiorella.com

MEMO ENDORSED

May 7, 2007

BY HAND

Chambers
Honorable Leonard B. Sand
United States Judge
United States District Court
Southern District of New York
500 Pearl Street, Room 1650
New York, New York



RE: Zurich American Insurance Company as Successor to Zurich Insurance, U.S.
Branch v. Munich Reinsurance America, Inc.
Civ No. : 07 CV 2943 (LS)
Our File No. : 107-8714

Honorable Sir:

We are writing to request the Court's permission to extend the time of the Defendant to file its Answer from May 8, 2007 to June 1, 2007. This is the first request for an extension of time to Answer. On May 4, 2007, I exchanged telephone messages with Phoebe Wilkinson, a member of Chadbourne & Parke who signed the Complaint filed in this action. Ms. Wilkinson stated that the Plaintiff would have no opposition to this request for an extension. No other Order has been entered in this matter.

Respectfully submitted,



BMF/dc

Bruce M. Friedman (BF 9074)

MEMO ENDORSED

Chambers Honorable Leonard B. Sand
Our File No.:107-8714
Page 2

cc: **VIA FACSIMILE (212) 541-5369**
Phoebe A. Wilkinson, Esq.

VIA E-MAIL
mhayes@BatesCarey.com

SO ORDERED:

Leonard B. Sand
United States District
Court Judge

Leonard B. Sand
5/11/07

MEMO ENDORSED